WHAT IS CLAIMED:

1. A method of manufacturing a semiconductor device, the method comprising:

forming a transistor having a gate structure over a substrate with a gate dielectric layer therebetween;

forming an interlayer dielectric over the transistor; and

forming a silicon-rich silicon oxide layer, having a refractive index (R.I.)greater than 1.6, on an upper surface of the interlayer dielectric.

- 2. The method according to claim 1, comprising forming the silicon-silicon rich oxide layer with a RI greater than 1.7.
- 3. The method according to claim 2, comprising forming the silicon-rich silicon oxide layer with a R.I. of 1.7 to 2.0.
- 4. The method according to claim 2, comprising forming the silicon-rich silicon oxide layer at a thickness of 400 Å to 600 Å.
 - 5. The method according to claim 1, comprising:

depositing a layer of boron-phosphorous-doped silicate glass (BPSG) as the interlayer dielectric;

planarizing the upper surface of the BPSG layer; and

depositing the silicon-rich silicon oxide layer by chemical vapor deposition.

- 6. The method according to claim 1, comprising depositing the silicon-rich silicon oxide layer by plasma enhanced chemical vapor deposition at a temperature of 450°C to 650°C.
- 7. The method according to claim 6, comprising depositing the silicon-rich silicon oxide layer at a silane flow rate of 100 to 150 sccm.
- 8. The method according to claim 7, comprising depositing the silicon-rich silicon oxide layer at:

an N₂O flow rate of 165 to 195 sccm;

an R.F. power of 110 to 140 watts;

a spacing of 625 to 675 mils; and

a pressure of 1.8 to 2.2 Torr.

- 9. The method according to claim 8, comprising depositing the silicon-rich silicon oxide layer for 3 to 15 seconds.
 - 10. The method according to claim 1, wherein the gate structure comprises:
 - a tunnel oxide as the gate dielectric layer on the substrate;
 - a floating gate electrode on the tunnel oxide;

an interpoly dielectric comprising an oxide/nitride/oxide (ONO) stack on the floating gate; and

a control gate electrode on the interpoly dielectric.

11. The method according to claim 10, comprising:

forming silicon oxide sidewall spacers on the side surfaces of the gate structure;

forming a layer of silicon nitride on an upper surface of the gate stack and on the silicon oxide sidewall spacers; and

thereafter depositing the interlayer dielectric.

- 12. A semiconductor device comprising:
- a transistor having gate structure over a substrate with a gate dielectric layer therebetween; and
- a silicon-rich silicon oxide layer, having a refractive index (R.I.) greater than 1.6, on an upper surface of the interlayer dielectric.
- 13. The semiconductor device according to claim 12, wherein the silicon-rich silicon oxide layer has a R.I. greater than 1.7.
- 14. The semiconductor device according to claim 13, wherein the silicon-rich silicon oxide layer has a R.I. of 1.7 to 2.0.
- 15. The semiconductor device according to claim 12, wherein the silicon-rich silicon oxide layer has a thickness of 400°A to 600°A.
- 16. The semiconductor device according to claim 12, wherein the gate structure comprises:
 - a tunnel oxide as the gate dielectric layer on the substrate;
 - a floating gate electrode on the tunnel oxide;
- an interpoly dielectric comprising an oxide/nitride/oxide (ONO) stack on the floating gate; and
 - a control gate electrode on the interpoly dielectric.
- 17. The semiconductor device according to claim 16, comprising silicon oxide sidewall spacers on side surfaces of the gate structure.
- 18. The semiconductor device according to claim 17, comprising a layer of silicon nitride on an upper surface of the gate structure and on the silicon oxide sidewall spacers.
- 19. The semiconductor device according to claim 12, wherein the interlayer dielectric comprises a boron-phosphorous-doped silicate glass (BPSG).